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Dated: December 26, 2006 Signature: 

(Weiwei Wang)

Docket No.: NGW-014RCE
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:
Kenichiro Ueda *et al.*

Application No.: 10/721,615

Confirmation No.: 5617

Filed: November 24, 2003

Art Unit: 1745

For: FUEL CELL SYSTEM

Examiner: B. Lewis

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated September 25, 2006, finally rejecting claims 1-3, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.